

Form MO-1040

Missouri Individual Income Tax Return

Line-by-Line Instructions

Important: Complete your federal return first.

If you are filing an amended return, please check the box provided at the top left of the form and complete the **entire** return using the corrected figures. Also be sure to complete Lines 44, 45 and 46. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Form MO-1040.

Step 1

Name, Address and Social Security Number

If you received a postcard from the Department of Revenue or an income tax instruction book, please verify that the information on the label is correct. If all addressing information is correct, attach the label to Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a postcard or a book with a label, or the label is incorrect, print or type your name, address and social security number(s) in the spaces provided.

Enter your county of residence and the correct number of the public school district in which you reside. See school district numbers on page 7 of the instructions.

Non-Obligated Spouse

If you have any other liability due the state of Missouri, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. The Internal Revenue Service (IRS) is not a state agency and refunds may be intercepted by the IRS. If you are filing a combined return and the state of Missouri is seeking to use your spouse's state tax refund to offset his/her state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund.

The non-obligated spouse refund apportionment applies to state agency debts only. Since the Internal Revenue Service is not a state agency, Internal Revenue Service offsets are excluded from the non-obligated spouse refund apportionment. All debtor appeals or complaints concerning Missouri individual income tax refunds withheld are handled by the Internal Revenue Service.

Step 2

Check Your Filing Status

Lines 1–6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

- Box 3B may be checked **only** if all of the following apply: (1) you checked Box 3 (married filing separate return) on your federal return; (2) your spouse had no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else.
- Box 6 must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Form 1040A or Federal Form 1040.

Only one box may be checked on Lines 1 through 6.

Lines 7–10 — Age 65 or Over and/or Blind

If either you or your spouse qualify for the 65 years of age or blind deduction on your federal return, the appropriate boxes must be checked in addition to one of the boxes checked on Lines 1 through 6.

Step 3

Figure Your Missouri Adjusted Gross Income

Note: All amounts must be rounded to whole dollars.

Line 11 — Federal Adjusted Gross Income

Enter in Column 11T your federal adjusted gross income from your Federal Telefile Tax Record, Line H; **or** Federal Form 1040EZ, Line 4; **or** Federal Form 1040A, Line 16; **or** Federal Form 1040, Line 32. Use only Column T throughout the remainder of the return unless you are filing a combined return.

If both spouses are reporting income, complete the adjusted gross income worksheet below to determine the separate incomes of each spouse. Enter the results from the worksheet on Form MO-1040, Lines 11Y and 11S and compute the total on Line 11T.

If you include loss(es) of \$1,000 or more on Line 11, you must attach a copy of Federal Form 1040 (pages 1 and 2).

Instructions for Completing the Adjusted Gross Income Worksheet

Enter the part of the total income that is yours in Column Y and your spouse's portion in Column S. Income received from jointly held property — such as businesses, farm operations, dividends, interest, rent and capital gains (losses) — must be allocated to each spouse in proportion to his/her percentage of ownership in the property. (For example, you may own 50% of the business and your spouse may own the other 50%. Accordingly, business income would be split 50 – 50 between the spouses.)

Taxable social security benefits must be allocated between each spouse based on the proportionate share of gross social security benefits received for the tax year times Federal Form 1040A, Line 13b or Federal Form 1040, Line 20b. State income tax refunds must be allocated based on the percent of earnings of each spouse for the tax year for which the refund was issued. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Line 11Y and 11S. The total of Line 18Y and 18S must be equal to Federal Form 1040EZ, Line 4, Federal Form 1040A, Line 16 or Federal Form 1040, Line 32.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9	9		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	none	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	10b	15b		00	9	00
10. Taxable pensions and annuities	none	11b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	12	19		00	13	00
14. Taxable social security benefits	none	13b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	14	22		00	16	00
17. Less: federal adjustments to income	none	15	31		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 11Y and 11S, Form MO-1040 . .	4	16	32		00	18	00

Before completing Lines 12, 13 and 14, read the instructions for Form MO-A, Part 2, on page 5 of the instructions.

Line 12 — Total Additions

If you have positive modifications to federal adjusted gross income, complete Form MO-A, Part 2. Enter the total additions amount from Form MO-A, Part 2, Line 3 on Form MO-1040, Line 12. Instructions for Form MO-A, Part 2, are located on page 5 of the instructions.

Line 13 — Total Income

Add Lines 11 and 12. Enter the total on Line 13.

Line 14 — Total Subtractions

If you have negative modifications to federal adjusted gross income, complete Form MO-A, Part 2. Enter the total subtractions amount from Form MO-A, Part 2, Line 7 on Form MO-1040, Line 14.

Line 15 — Missouri Adjusted Gross Income

Subtract Line 14 from Line 13. Enter the amount on Line 15. This is your Missouri adjusted gross income.

Step 4 Figure Your Taxable Income

Complete Line 16 only if both spouses are reporting income.

Line 16 — Income Percentages

Complete this line when both you and your spouse have income. On Line 16Y, enter the percentage obtained by dividing the amount on Line 15Y by the amount on Line 15T. On Line 16S, enter the percentage obtained by dividing the amount on Line 15S by the amount on Line 15T. Round to the nearest percentage (example: 84.3% would be shown as 84% and 97.5% would be shown as 98%). Line 16Y and 16S must equal 100%.

Note: If one spouse has a loss on Line 15, the percentage for that spouse would be 0% and the percentage for the spouse with the income would be 100%.

Line 17 — Government Pension Exemption

Complete Form MO-A, Part 3, if you received a government pension in 1997 (Form MO-A, Part 3, instructions are located on page 6). Enter on Form MO-1040, Line 17 the amount from Form MO-A, Part 3, Line 6T. Attach a copy of your federal return (pages 1 and 2) and Form 1099-R. **Failure to attach these copies will result in the disallowance of your pension exemption.**

Line 18 — Missouri Standard Deduction or Missouri Itemized Deductions

If you itemized deductions on your federal return, you may itemize deductions for Missouri or take the standard deduction, whichever is to your advantage. However, if you were **required** to itemize deductions on your federal return, you **must** itemize deductions on your Missouri return. If you claimed the standard deduction on your federal return, you **must** also claim the **standard deduction** on your state return. See your federal return and instructions for the standard deduction amounts.

If you take the **standard deduction**, enter on Line 18 the same amount you entered on your Federal Telefile Tax Record, Line I (Standard Deduction—first box); or Federal Form 1040EZ, Line 5, however, if you checked "No" on Line 5, enter \$4,150 if single or \$6,900 if married filing a combined Missouri return; or Federal Form 1040A, Line 19; or Federal Form 1040, Line 35.

If you **itemize your deductions**, you must complete Form MO-A, Part 1. See the instructions for completing Form MO-A, Part 1, on page 4. If you itemize deductions, enter on Form MO-1040, Line 18 the amount from Form MO-A, Part 1, Line 13.

Note: If you itemize deductions on your federal return, you must attach a copy of Federal Form 1040, pages 1 and 2 and Federal Form 1040, Schedule A to your Missouri return.

Line 19 — Federal Income Tax

Enter on Line 19 your federal income tax from your 1997 Federal Telefile Tax Record, Line J (Tax—second box) minus Line K; or Federal Form 1040EZ, Line 10 minus Line 8a; Federal Form 1040A, Line 25 minus Line 29c; or Federal Form 1040, Line 46 minus Line 56a.

Do not include earned income credit. Do not enter the amount shown on your Form W-2(s). If a negative amount is calculated, enter zero on Line 19. If you made an entry on Federal Form 1040, Line 39, **attach** a copy of Federal Form 4972 if "checked" on your federal return.

Line 20 — Other Federal Tax

Enter the total amount of Lines 43, 48 and 50 and any recapture taxes included on Line 53 from Federal Form 1040. **Do not** include F.I.C.A. tax, railroad retirement tax or self-employment tax on this line. Please attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Form 4255, Federal Form 8611 or Federal Form 8828 if claiming recapture taxes.

Line 21 — Total Federal Tax

Add Lines 19 and 20. Enter the amount on Line 21.

Line 22 — Federal Tax Deduction

The federal tax deduction is limited to \$5,000 (\$10,000 for taxpayers filing a combined return). **You are considered to be filing a combined return only if you checked Box 2 (Married and filing a combined Missouri return) in Step 2. If you checked Box 1, 3a, 3b, 4, 5 or 6, in Step 2 your federal tax deduction is limited to \$5,000.** If the amount on Line 21 is \$5,000 or less (\$10,000 or less on a combined return) enter the amount from Line 21 on Line 22. If the amount on Line 21 exceeds \$5,000, enter \$5,000 on Line 22. If you are filing a **combined return** and the amount on Line 21 exceeds \$10,000, enter \$10,000 on Line 22.

Line 23 — Exemption Amount

Enter on Line 23 the amount of exemption claimed for your filing status on Lines 1 through 6. The amounts are listed on Form MO-1040. **Caution:** If you checked Box 6 (claimed as a dependent on another person's federal tax return) enter zero on Line 23.

Line 24 — Total Number of Dependents

Enter the total number of dependents (**Do not include yourself or your spouse**) claimed on your Federal Form 1040A, Line 6c or Federal Form 1040, Line 6c, in the box on Line 24. Multiply this number by \$400 and enter the total on Line 24. List the first names of dependents you are claiming in the box provided. If you filed Federal Form 1040EZ or telefiled your federal return, enter zero.

Line 25 — Total Deductions

Add Lines 17, 18, 22, 23 and 24. Enter the total on Line 25.

Line 26 — Subtotal

Subtract Line 25 from Line 15T. If less than zero, enter zero. **Do not enter a negative amount.**

Line 27 — Allocation of Taxable Income

If you are filing a combined return, multiply the amount on Line 26 by the percentages on Lines 16Y and 16S. Enter the results on Lines 27Y and 27S. Add Lines 27Y and 27S and enter the total on Line 27T. If you are not filing a combined return, enter on Line 27T the amount entered on Line 26. Round all amounts to the nearest whole dollar.

Line 28 — Enterprise Zone Income Modification

If you or your spouse has exempt income from a business facility located in an enterprise zone that has been approved by the **Department of Economic Development**, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 28. Section 135.205, RSMo, defines the criteria for a business facility to qualify for an enterprise zone income modification. You may **not** claim the modification without notification of approval from the **Department of Economic Development**. For additional information, contact the Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118.

Line 29 — Balance

Subtract Line 28 from Line 27 and enter the total on Line 29.

Step 5 Figure Your Tax

Line 30 — Balance Forward

Enter the amount(s) from Lines 29Y, 29S and/or 29T on Lines 30Y, 30S and/or 30T.

Line 31 — Missouri Tax

If both you and your spouse have income, determine **each** of your taxes from the tax table provided on Form MO-A, Page 1. Do not use the total income (30T) of you and your spouse to figure the amount of tax due on a combined return. Enter the results on Lines 31Y and 31S and enter the total on Line 31T. If not filing a combined return, enter the tax amount on Line 31T.

Line 32 — Resident Credit for Income Taxes Paid to Other States (Residents and Part-Year Residents Filing as Residents)

If you were required to pay income tax to another state, you may be entitled to claim a tax credit against your Missouri income tax liability for the tax paid to the other state. To determine your allowable tax credit, complete Form MO-CR, Credit for Income Taxes Paid to Other States. If filing a combined return, Form MO-CR must be completed for you and your spouse each if both are entitled to a credit for income taxes paid to another state. **Note: Please attach Form MO-CR and a copy of the other state's income tax return to your Missouri return.**

Nonresidents and Part-Year Residents Filing as Nonresidents — If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, see the instructions for Line 33.

Line 33 — Nonresident Missouri Percentage

If you were a nonresident of Missouri or a part-year resident filing as a nonresident, you may be entitled to reduce your Missouri income tax liability. Form MO-NRI, Nonresident Income Percentage, must be completed to determine the percentage(s) which can be applied to your tax on Line 31 to reduce your Missouri tax liability. Proceed to Form MO-NRI. After determining the percentage(s), enter the percentage(s) on Lines 33Y and 33S (if filing a combined return) or on Line 33T (if not filing combined return).

Check the appropriate box if you or your spouse is a professional entertainer or a member of a professional athletic team.

Note: Please attach Form MO-NRI and a copy of your federal return (pages 1 and 2) to your Missouri return.

Line 34 — Balance

If you are not entitled to either a credit for taxes paid to another state or a nonresident percentage reduction of tax liability, enter the amount(s) from Line 31 on Line 34. If you are entitled to a resident credit on Line 32 for income taxes paid to another state, subtract Line 32 from Line 31 and enter on Line 34. If you are entitled to use a nonresident Missouri percentage on Line 33, multiply Line 31 by the percentage on Line 33 and enter on Line 34. **Note:** You cannot be entitled to **both** a resident credit on Line 32 and a nonresident Missouri percentage on Line 33.

Line 35 — Tax on Lump Sum Distributions and Recapture Tax on Missouri Low Income Housing Credits

Lump Sum Distributions. If, during 1997, you received a portion of a lump sum distribution from an annuity or retirement, not otherwise included in Missouri adjusted gross income, this distribution may be subject to Missouri income tax. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of the tax is equal to 10% of your federal tax liability on the distribution for the same year.

Multiply the amount from Federal Form 1040, Line 39 (relating to Form 4972 only) by 10% (.10) and enter the result on Form MO-1040, Line 35. Please attach a copy of Federal Form 4972 to your Missouri return.

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. Please attach a copy of Federal Form 8611 and pages 1 and 2 of your federal return to your Missouri return.

Line 36 — Total Tax

Add Lines 34 and 35. Enter the result on Line 36. If you are filing a combined return, add Lines 36Y to 36S and enter the total on Line 36T.

Step 6

Figure Your Credits and Payments

Line 37 — Miscellaneous Tax Credits

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 21, on Form MO-1040, Line 37. Please attach Form MO-TC to your Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

- *New or Expanded Business Facility Credit* — contact the Tax Benefit Program, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 526-5410
- *Development Reserve Credit* — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- *Infrastructure Development Credit* — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- *Export Finance Credit* — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- *Missouri Low Income Housing Credit* — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6662
- *Missouri Business Modernization and Technology (Seed Capital) Credit* — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- *Neighborhood Assistance Credit* — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-4849
- *Affordable Housing Assistance Credit* — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6662
- *Special Needs Adoption Credit* — contact the Missouri Division of Family Services, P.O. Box 88, Jefferson City, MO 65103-0088
- *Enterprise Zone Credit* — contact the Tax Benefit Program, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-5410
- *Small Business Incubator Credit* — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- *Small Business Investment Credit* — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- *Community Bank Investment Credit* — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-9051
- *Qualified Research Expense Credit* — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- *Higher Education Scholarship Fund Credit* — contact the Missouri Department of Higher Education, P.O. Box 6730, Jefferson City, MO 65102 or call (573) 751-3940 or (800) 473-6757
- *Abandoned Property Credit* — contact the Incentives Program, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717

- *Youth Opportunities Credit* — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-4539
- *Processed Wood Energy Credit* — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4000
- *Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit* — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479

If you are eligible for any of the credits listed above, you can obtain **Form MO-TC** by writing to: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022 or call (800) 877-6881.

Line 38 — Property Tax Credit

You may be eligible for this tax credit if you or your spouse were age 65 or over as of December 31, 1997, and you or your spouse were a resident of Missouri for the entire year or you or your spouse were a veteran of any branch of the armed forces of the United States or this state who became 100% disabled as a result of such service or you or your spouse are disabled as defined in Section 135.010(2), RSMo. Your total household income cannot exceed \$17,000 if married filing combined or \$15,000 if single or married filing separate. **For more information, see Form MO-PTC.** If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 38 and attach Form MO-PTC to your return.

Line 39 — Missouri Income Tax Withheld

Enter on Line 39 the total amount of **Missouri** income tax withheld as shown on your wage and tax statement(s), Federal Form W-2 or Form 1099-R. These forms are furnished to you by your employer(s) or retirement administrator(s). These forms must be attached to the left margin of your return in the space provided. **Do not** include withholding for city earnings taxes or another state's withholding.

Line 40 — Missouri Estimated Tax Payments

Enter on Line 40 the amount of payments you have made to your 1997 estimated tax account. This includes the amount of any 1996 overpayment that was applied to your 1997 estimated tax account, plus all estimated tax payments made for the 1997 tax year.

Line 41 — Nonresident Partner or S Corporation Shareholder Tax Withholding

Enter on Line 41 the amount withheld from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Form MO-2NR, Line 8.

Line 42 — Total Estimated Tax Payments and Nonresident Withholding

Enter on Line 42 the total of Lines 40 and 41.

Line 43 — Extension of Time to File

If you filed for an extension of time to file, enter on Line 43 the amount you paid to the Department of Revenue with the Form MO-60 or Form MO-1040V.

Line 44 — Amended Return Only: Payment on Original Return

If you are filing an amended return for 1997, enter on Line 44 the amount paid with or after filing your original return for 1997. Indicate the reason(s) for filing an amended return by checking the appropriate box below Line 46.

Line 45 — Total

Add Lines 37 through 39 and 42 through 44. Enter the total on Line 45.

Line 46 — Amended Return Only: Refund on Original Return

If you are filing an amended return for 1997, enter on Line 46 the amount of refund shown on your original return for 1997. Indicate the reason(s) for filing an amended return by checking the appropriate box and entering the corresponding month, day, and/or year.

Line 47 — Total Payments and Credits

Subtract Line 46 from Line 45. Enter the amount on Line 47.

Step 7

Figure Your Refund or Amount Due

Line 48 — Overpayment

If Line 47 is larger than Line 36T, enter the difference (overpayment) on Line 48. All or a portion of an overpayment can be refunded to you. You can request that all or a portion of your overpayment be applied to your next year's estimated taxes, (see instructions for Line 49), or you can request that all or a portion of your overpayment, but not less than \$2.00 (\$4.00 if filing a combined return), be contributed to a trust fund(s) on Line 50 (see instructions for Line 50).

Line 49 — Estimated Tax Carry Forward

If you wish to have all or a portion of your 1997 overpayment on Line 48 applied to your 1998 estimated tax account, enter the amount on Line 49.

Line 50 — Trust Fund Contributions

Enter on Lines 50a, 50b and 50c any portion of your overpayment you wish to contribute to the following trust funds. If you file an amount due return and wish to contribute to the

Children's Trust Fund, Veterans Trust Fund or Elderly Home Delivered Meals Trust Fund, enter the amount on Line 50a, 50b or 50c and attach a **separate check** for this amount. The amount contributed must be \$2.00 or more for each trust fund (\$4.00 or more for each trust fund if filing a combined return).



Children's Trust Fund — The Children's Trust Fund is the only statewide organization dedicated to preventing child abuse and neglect in Missouri. The Children's Trust Fund provides financial support to community-based programs designed to strengthen families and prevent child abuse and neglect. Programs include parenting education, crisis nursery, respite, home visitation services and school-linked prevention classes. Comprehensive family resource centers located throughout the state are being developed to provide child abuse prevention services. The Children's Trust Fund educates the general public about the problem of child abuse and the importance of investing in prevention. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.



Veterans Trust Fund — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its five veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



Elderly Home Delivered Meals Trust Fund — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. Over 3 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Aging, P.O. Box 1337, Jefferson City, MO 65102, or call (573) 751-3082.

Line 51 — Refund Amount

Subtract Lines 49, 50a, 50b and 50c from Line 48 and enter on Line 51. This is the amount of your expected refund. Errors on your return and incomplete returns (i.e., missing Form W-2(s) or required schedules, etc.) will cause delays in processing your refund. Please mail your return to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

Note: If you have any other liability due the state of Missouri, such as child support payments, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

Line 52 — Underpayment

If Line 36T is larger than Line 47, subtract Line 47 from Line 36T and enter the difference (underpayment) on Line 52.

Line 53 — Underpayment of Estimated Tax Penalty

If the total payments and credits amount on Line 47, less Line 43, is less than 90% (66-2/3% for farmers) of the amount on Line 36T, or if your estimated tax payments were not paid in full and on a timely basis, you may owe a penalty for failure to pay enough estimated taxes. However, you may be able to meet one of the exceptions explained on Form MO-2210, Underpayment of Estimated Tax for Individuals. If Line 47 less Line 43 is less than 90% (66-2/3% for farmers) of Line 36T, obtain and attach a completed Form MO-2210 to indicate any exceptions met or to compute the underpayment of estimated tax penalty. You may use the short method on Form MO-2210 if you qualify to use the short method on Federal Form 2210 or if all withholding and estimated tax payments were made equally throughout the year and you do not annualize your income. If you owe a penalty, enter the penalty amount on Line 53. If you have an **overpayment** on Line 48, the Department of Revenue will reduce your overpayment by the amount of the penalty.

Line 54 — Amount Due

Add Lines 52 and 53 and enter the total on Line 54. Enclose a check or money order (U.S. funds only) for the total amount due, payable to: **Missouri Director of Revenue.** Write your **social security number(s)** and **daytime phone number** on your check or money order. Do not send cash or stamps. Please mail your return and payment to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

Assemble Your Return

Assemble any forms and/or schedules behind Form MO-1040 in order of the "Attachment Sequence No." shown in the upper right corner of the form and/or schedule. Put forms without an attachment sequence number next. If you have supporting documentation, arrange them in the same order of forms and/or schedules they support and attach them behind each schedule they support. Attach "Copy C" of all Form W-2(s) and Form 1099-R(s), if applicable, to the front of Form MO-1040.

Mailing Your Return

If you have a **refund** amount on Line 51 or no amount due, please mail your return and all required materials to the **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If you have an **amount due** on Line 54, please mail your return and payment to the **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

Form MO-A Missouri Individual Income Tax Adjustments Line-by-Line Instructions

Part 1 Missouri Itemized Deductions

If you itemized deductions on your federal return, you may itemize your deductions for Missouri, or take the standard deduction, whichever is to your advantage. **You must attach a copy of your Federal Form 1040 and Federal Form 1040, Schedule A, to your Missouri return if you itemize deductions on your federal return.** If you were required to itemize your deductions on your federal return, you must itemize deductions on your Missouri return. See your federal return and instructions for the standard deduction amounts. **Do not use Form MO-A, Part 1 if you took the standard deduction on your federal return.**

Line 1 — Federal Itemized Deductions

Enter the amount from Federal Form 1040, Line 35 on Line 1 even if your federal itemized deductions were reduced by use of the federal itemized deduction worksheet.

Lines 2 and 3 — Social Security Tax (F.I.C.A.)

Enter in the first box on Line 2, the social security tax **you** paid in 1997, from the Social Security Tax Withheld box of your 1997 Form W-2(s) (not to exceed \$4,055). Enter in the second box on Line 2, the Medicare tax **you** paid in 1997, from the Medicare Tax Withheld box of your 1997 Form W-2(s). Enter the total of these two boxes on Line 2.

Enter in the first box on Line 3, the social security tax **your spouse** paid in 1997, from the Social Security Tax Withheld box of his/her 1997 Form W-2(s) (not to exceed \$4,055). Enter in the second box on Line 3, the Medicare tax **your spouse** paid in 1997, from the Medicare Tax Withheld box of his/her 1997 Form W-2(s). Enter the total of these two boxes on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Enter in the first box on Line 4, the railroad retirement tax, Tier I and Tier II, which was withheld from **your** wages during 1997 (not to exceed \$6,436). This amount includes a Tier I maximum of \$4,055 and Tier II maximum of \$2,381. Enter in the second box on Line 4, the Medicare tax **you** paid in 1997. Enter the total of these two boxes on Line 4.

Enter in the first box on Line 5, the railroad retirement tax, Tier I and Tier II, which was withheld from **your spouse's** wages during 1997 (not to exceed \$6,436). Enter in the second box on Line 5, the Medicare tax **your spouse** paid in 1997. Enter the total of these two boxes on Line 5.

Note: If a person has both F.I.C.A. and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 58, or, if only one employer, the amount refunded by the employer.

Lines 6 and 7 — Self-Employment Tax

Enter in the first box on Line 6, the self-employment tax **you** paid in 1997, from Federal Form 1040, Line 47. Enter in the second box on Line 6, **your** portion of the amount of self-employment tax deducted on Federal Form 1040, Line 26. Subtract the second box from the first box and enter the difference on Line 6.

Enter in the first box on Line 7, the self-employment tax **your spouse** paid in 1997, from Federal Form 1040, Line 47. Enter in the second box on Line 7, **your spouse's** portion of the amount of self-employment tax deducted on Federal Form 1040, Line 26. Subtract the second box from the first box and enter the difference on Line 7.

Step 8 Please Sign Return

Signature

You **must** sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information pertaining to your tax account to your preparer or to any member of his/her firm, indicate "yes" by checking the appropriate box.

Line 8 — Cultural Contributions

Enter on Line 8 your **approved** cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** The cultural contribution must be appraised within one (1) year or donation by a qualified appraiser who is not related to the donor or donee as defined in Title 26, Internal Revenue Code Section 168(e)(4)(D). Attach the appraisal to your tax return accompanied by a sworn statement from the donor and donee which indicates acceptance, by both, of the fair market value fixed by the appraiser. The sworn statement should also specify the actual date of the donation, the donor's address and telephone number and the address where the composition may be viewed, if applicable. This deduction must meet all guidelines established by the Department of Revenue. For more information write to the Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200.

Line 9 — Total

Add Lines 1 through 8. Enter the total on Line 9.

Line 10 — State and Local Income Taxes

If your federal adjusted gross income from Federal Form 1040, Line 32 is \$121,200 or less (\$60,600 or less if married filing separate) enter on Form MO-A, Part 1, Line 10 the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 32 is more than \$121,200 (\$60,600 if married filing separate) complete the worksheet on Form MO-A, below Part 1. (See summary below.)

Worksheet for Part 1, Line 10

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 1997, the threshold is income over \$121,200 (\$60,600 if married filing separate).

House Bill 1155, passed during the 86th General Assembly, changed the language in Section 143.141(1) and (2), RSMo to reflect this change in federal law. Previously, taxpayers were required to add-back all state income taxes regardless of any reductions at the federal level. This law changed the language regarding the state income tax add-back to read that Missouri itemized deductions must be reduced by the **proportional** amount representing any income taxes imposed by this state, another state of the United States or a political subdivision thereof or the District of Columbia. This law is effective for all tax years beginning on or after January 1, 1993.

This law does not affect those taxpayers with federal adjusted gross income from Federal Form 1040, Line 32 of \$121,200 or less (\$60,600 or less if married filing separate). If your income is below these amounts, enter on Form MO-A, Part 1, Line 10, the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 32 is more than \$121,200 (\$60,600 if married filing separate), complete the Worksheet on Form MO-A, below Part 1. Enter the amount from Form MO-A, Part 1, Worksheet, Line 8 on Form MO-A, Part 1, Line 12. **Do not complete Lines 10 and 11.** See Regulation 12 CSR 10-2.160 for a complete explanation on calculating the state income tax deduction.

Line 11 — Earnings Taxes

Enter on Line 11 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 10.

Line 12 — Net State Income Taxes

Subtract Line 11 from Line 10 and enter the result on Line 12 or if you completed Form MO-A, Part 1, Worksheet enter the amount from Line 8.

Line 13 — Missouri Itemized Deductions

Subtract Line 12 from Line 9 and enter the result on Line 13, and on Form MO-1040, Line 18. If this amount is less than the **federal standard deduction** (see federal income tax form instructions for amount), then you should enter the **standard deduction** amount on Form MO-1040, Line 18, **unless** you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must enter the amount from Form MO-A, Part 1, Line 13 on Form MO-1040, Line 18.

Part 2

Missouri Modifications to Federal Adjusted Gross Income

Form MO-A, Part 2, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1 and 2 **include** income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 4, 5 and 6 **exclude** income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 2, you have no modifications, enter on Form MO-1040, Lines 13 and 15 the same amount(s) entered on Form MO-1040, Line 11.

Line 1 — Interest on State and Local Obligations

If you received income from an obligation of a state or political subdivision of a state **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over \$500.

Line 2 — Partnership, Fiduciary, S Corporation, Other

Enter positive adjustments (additions), reported from partnerships, fiduciaries, S corporations or other sources. (See individual medical account information below.) The partnership, fiduciary or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

Net Operating Loss — Carryback/Carryforward: Enter as positive adjustment (additions) the amount of your eligible net operating loss carryback/ carryforward as computed on Federal Form 1045, Schedule A, Line 25; Federal Form 1045, Schedule B, Line 8; or Federal Form 1045, Line 11.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

Line 3 — Total Additions

Add Lines 1 and 2. Enter the totals on Form MO-A, Part 2, Line 3 and on Form MO-1040, Line 12.

Line 4 — Interest on Exempt Federal Obligations

Interest from **direct** obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list of all Federal Form 1099(s).** Taxpayers who claim an exclusion for interest from **direct** U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond." A general description such as "interest on U.S. obligation" or "U.S. Government securities" is **not** acceptable. (See 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) Failure to identify the security will result in the disallowance of the deduction.

A federally taxed distribution received from a mutual fund investing exclusively in **direct** U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the **direct** U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from **direct** U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

In arriving at the amount of related expenses, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If a taxpayer fails to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if the taxpayer's records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The taxpayer may propose an alternative method provided that it properly reflects the amount of related expenses.

Line 5 — State Income Tax Refund

Enter the amount of any state income tax refund included on Form MO-1040, Line 11. If the refund was issued to you and your spouse, it must be allocated between you and your spouse based on the percentage of income earned (Lines 16Y and 16S) during the tax year for which the refund was issued. Federal Form 1040 must be attached.

Line 6 — Partnership, Fiduciary, S Corporation, Railroad Retirement Benefits, Other

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries and S corporations. The partnership, fiduciary and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 6 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 11), are exempt from state taxation.

Other sources of negative adjustments may be:

- (1) **Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribu-

tion is identified in Box 14 of your wage and tax statement, Form W-2. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.

- (2) **Additional Capital Gain Deduction Due to Difference in Basis.** If during the taxable year you realized a gain from the sale of property or other capital assets which had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50% of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.
- (3) **Accumulation Distribution.** If during the year 1997 you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
- (4) **Capital Gain Exclusion on Sale of Low Income Housing.** If during 1997, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40% of the units are occupied by persons or families having incomes of 60% or less of the median income, you may exclude 25% of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25% of the capital gain reported on your Federal Form 1040. Attach a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.

Do not include income earned in other states on Line 6. Complete Form MO-NRI (Nonresident Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States). See Form MO-1040, Line 32 or Line 33.

Line 7 — Total Subtractions

Add Lines 4, 5 and 6. Enter the total on Form MO-A, Part 2, Line 7 and on Form MO-1040, Line 14.

Part 3

Government Pension Exemption

In 1997, all pension income which is taxable on your federal return, is also subject to tax by the state of Missouri. However, recipients of pension payments provided by the United States, this state, any other state or any political subdivision of this or any other state, are

eligible to exempt the first \$6,000 of such payments received during 1997. **Note: Private pensions are taxable and should not be included on Line 5 of the computation.** In order to be eligible for the pension exemption, the recipient's Missouri adjusted gross income must fall within certain income limitations. Form MO-A, Part 3 is designed to assist you in computing the amount of pension exemption you may be entitled to take on Form MO-1040, Line 17. Railroad retirement benefits which are administered by the Railroad Retirement Board must be included on Form MO-A, Part 2, Line 6 as a modification to federal adjusted gross income. **A copy of your federal return (pages 1 and 2) and your Form 1099-R must accompany your Form MO-1040 when filed; otherwise the exemption will be disallowed.**

Line 1 — Missouri Adjusted Gross Income

Enter the Missouri adjusted gross income from Form MO-1040, Line 15T.

Line 2 — Taxable Social Security

Enter the taxable amount of your 1997 social security benefits from Federal Form 1040A, Line 13b or Federal Form 1040, Line 20b.

Line 3 — Modified Missouri Adjusted Gross Income

Subtract Line 2T from Line 1T to arrive at your modified Missouri adjusted gross income. This amount is only for use in determining whether your income exceeds the maximum income limitation for this worksheet.

Line 4 — Determine Applicable Income Limitation

Check the appropriate filing status box and enter the corresponding amount on Line 4T. If your modified Missouri adjusted gross income on Line 3T is equal to, or exceeds the applicable income limitation on Line 4T, you are not eligible for a pension exemption.

Line 5 — Taxable Government Pension

Enter the total amount of taxable government pension received in 1997 from Federal Form 1040A, Line 11b or Federal Form 1040, Line 16b. Do not include any payments from private pensions or social security benefits on this line.

Line 6 — Pension Exemption

If you are filing a combined return, enter on Line 6Y the lesser of \$6,000 or the amount of Line 5Y. Enter on Line 6S the lesser of \$6,000 or the amount of Line 5S. Each recipient is eligible for up to \$6,000 of exemption, but the amount of exemption cannot exceed the amount of payments received in 1997. Enter the total amount of Lines 6Y and 6S on Line 6T. If you are not filing a combined return, enter on Line 6T the lesser of \$6,000 or the amount of Line 5T. Enter on Form MO-1040, Line 17 the amounts from Line 6T. This is your total pension exemption for 1997. **Attach copies of pages 1 and 2 of your federal return and your Form 1099-R.**

Final Checklist Before Mailing Your Return

1. Print or type your name(s), address and social security number(s) in the spaces provided.
2. In the spaces provided, enter the number of the school district and the name of the county in which you reside.
3. Check all computations on your return.
4. Attach state copies of Form W-2(s) and Form 1099-R(s) from all employers and administrators who withheld Missouri income tax. Verify that the amount entered on Form MO-1040, Line 39 equals the total shown on the Form W-2(s) and Form 1099-R(s).
5. If you are claiming a property tax credit, attach a completed Form MO-PTC and required attachments.
6. If you itemized deductions on your federal return, you must attach a copy of pages 1 and 2 of your Federal Form 1040 and Federal Schedule A.
7. Attach a copy of your federal return (pages 1 and 2) if Form MO-1040, Line 15T includes loss(es) of \$1,000 or more, you claimed a pension exemption, a low income housing credit, a low income housing credit recapture, other federal tax deductions or filed a Form MO-NRI.
8. If you claim a pension exemption, you must attach a copy of Form 1099-R(s).
9. If you claim interest from exempt federal obligations on Form MO-A, Part 2, Line 4, you must attach a detailed list or Form 1099(s).
10. To speed the processing of your refund/return, all documents filed should be assembled by Attachment Sequence Number.
 - **Staple** all documents together using **two** staples in left margin.
 - **Attach** all state copies of Form W-2(s) and Form 1099-R(s) in space designated, using two staples in left margin.
 - **Enclose** your check with your return.

Form/Document	Attachment Sequence No.
Form MO-1040	(Top Document)
Form MO-A	1040-01
Form MO-TC	1040-02
Form MO-CR	1040-03
Form MO-NRI	1040-04
Form MO-60	1040-05
Form MO-2210	1040-06
Form MO-PTC	1040-07
Form MO-CRP	1040-08
Federal Form 1040, Schedule R or Federal Form 1040, Schedule 3, whichever applies.	
Copies of any other state's return you are filing.	
Copies of federal return and attachments, if required.	

- **Any** attachments which are copies of forms filed elsewhere should be clearly marked **COPY** in block letters.

11. Sign your return. Both spouses must sign a combined return.
12. Maintain a copy of your return and all attachments.
13. Mail your return.

1997 Missouri School District Numbers

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.
2. All **public schools** located in the City of Springfield are in "Springfield R-XII"

School District, and No. **"475"** should be entered in the space provided.

The following should be considered in determining your public school district number.

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adrian R-III	001	Butler R-V	056	Dadeville R-II	111	Fredericktown R-I	158	Holcomb R-III	205
Advance R-IV	002			Dallas Co. R-I (Buffalo)	112	Fulton 58	159	Holden R-III	206
Aftton 101	003	Cabool R-IV	057	Davis R-XII	113			Holiday C-2	207
Albany R-III	004	Cainsville R-I	058	DeSoto 73	114	Gainesville R-V	160	Hollister R-V	208
Altenburg 48	005	Calhoun R-VIII	059	DeKalb R-IV	115	Galena R-II	161	Houston R-I	209
Alton R-IV	006	California R-I	060	Delta R-V	116	Gallatin R-V	162	Howell Valley R-I	210
Appleton City R-II	008	Callao C-8	061	Dent-Phelps R-III		Gasconade C-4 (Falcon)	163	Hudson R-IX	211
Arcadia Valley R-II		Camdenton R-III	062	(RFD, Salem)	117	Gatewood R-III	164	Humansville R-IV	212
(Ironton)	009	Cameron R-I	063	Dexter R-XI	118	Gideon 37	165	Hume R-VIII	213
Archie R-V	010	Campbell R-II	064	Diamond R-IV	119	Gilliam C-4	166	Hurley R-I	214
Ash Grove R-IV	011	Canton R-V	065	Dixon R-I	120	Gilman City R-IV	167		
Atlanta C-3	012	Cape Girardeau 63	066	Doniphan R-I	121	Glasgow R-II	168	Iberia R-V	215
Aurora R-VIII	013	Carl Junction R-I	067	Dora R-III	122	Glenwood R-VIII	169	Independence 30	217
Ava R-I	014	Carrollton R-VII	068	Drexel R-IV	123	Golden City R-III	171	Iron Co. C-4 (Viburnum)	218
Avenue City R-IX	015	Carthage R-IX	069	Dunklin R-V		Gorin R-III	172		
Avilla R-XIII	016	Caruthersville 18	070	(Jefferson Co.)	124	Grain Valley R-V	173	Jackson R-II	219
		Cassville R-IV	071	East Buchanan Co. C-I		Grandview C-4		Jamestown C-1	221
Bakersfield R-IV	017	Center 58		(Gower)	125	(Jackson Co.)	174	Jasper Co. R-V	222
Ballard R-II	018	(Jackson County)	074	East Carter Co. R-II		Grandview R-II		Jefferson C-123	
Bayless	019	Centerville R-I	077	(Ellsinore)	126	(Jefferson Co.)	175	(Nodaway Co.)	223
Bell City R-II	020	Central R-III	480	East Lynne 40	127	Green City R-I	177	Jefferson City	224
Belle R-II	021	Centralia R-VI	079	East Newton Co. R-VI	128	Greene Co. R-VIII		Jefferson Co. R-VII	
Bellevue R-III	022	Chadwick R-I	080	East Prairie R-II	129	(Rogersville)	277	(RFD, Festus)	225
Belton 124	023	Chaffee R-II	081	Edgar Springs R-III	130	Green Forest R-II	178	Jennings	227
Bernie R-XIII	025	Chamois R-I	082	El Dorado Springs R-II	131	Green Ridge R-VIII	179	Johnson Co. R-VII	571
Bevier C-4	026	Charleston R-I	083	Eldon R-I	132	Greenfield R-IV	180	Joplin R-VIII	228
Billings R-IV	029	Chilhowee R-IV	084	Elsberry R-II	134	Greenville R-II	181	Junction Hill C-12	229
Bismarck R-V	030	Chillicothe R-II	085	Eminence R-I	135	Grundy Co. R-V (Galt)	182		
Blackwater R-II	031	Clarksburg C-2	087	Eugene R-V	136			Kahoka R-I	230
Bloomfield R-XIV	033	Clarkton C-4	088	Everton R-III	137	Hale R-I	184	Kansas City 33	231
Blue Eye R-V	034	Clayton	089	Excelsior Springs 40	138	Halfway R-III	185	Kearney R-I	232
Blue Springs R-IV	035	Clearwater R-I	090	Exeter R-VI	139	Hallsville R-IV	186	Kelso C-7	233
Bolivar R-I	037	Clever R-V	091			Hamilton R-II	187	Kennett 39	234
Boncl R-X	038	Climax Springs R-IV	092	Fair Grove R-X	140	Hancock Place	188	Keytesville R-III	235
Boonville R-I	039	Clinton	093	Fair Play R-II	141	Hannibal 60	189	King City R-I	236
Bosworth R-V	040	Cole Camp R-I	096	Fairfax R-III	142	Hardeman R-X	190	Kingston K-14	
Bourbon R-I	041	Cole Co. R-II		Fairview R-XI	144	Hardin-Central C-2	191	(Washington Co.)	237
Bowling Green R-I	042	(RFD, Jefferson City)	097	Farmington R-VII	146	Harrisburg R-VIII	192	Kingston 42	
Bradleyville R-I	043	Columbia 93	098	Fayette R-III	147	Harrisonville R-IX	193	(Caldwell Co.)	238
Branson R-IV	044	Community R-VI	099	Ferguson-Florissant R-II	148	Hartville R-II	194	Kingsville R-I	239
Brashear R-II	045	Concordia R-II	101	Festus R-VI	149	Hayti R-II	195	Kirbyville R-VI	240
Braymer C-4	046	Conway R-I	102	Fordland R-III	151	Hazelwood	196	Kirksville R-III	241
Breckenridge R-I	047	Cooter R-IV	103	Fort Osage R-I (Route 2,	152	Hermann R-I	197	Kirkwood R-VII	242
Brentwood	048	Couch R-I	104	Independence)	153	Hermitage R-IV	198	Knob Noster R-VIII	244
Bronaugh R-VII	049	Cowgill R-VI	105	Fort Zumwalt R-II	154	Hickman Mills C-1	200	Knox Co. R-I (Edina)	245
Brookfield R-III	050	Craig R-III	106	Fox C-6 (Arnold)	155	Hickory Co. R-I		Koshkonong R-III	246
Brunswick R-II	052	Crane R-III	107	Francis-Howell (R-III)	156	(Urbana)	201		
Bucklin R-II	053	Crawford Co. R-II (Cuba)	108	Franklin Co. R-II		Higbee R-VIII	202	Laclede Co. C-5	
Bunceton R-IV	054	Crocker R-II	109	(RFD, New Haven)	157	High Point R-III	203	(RFD, Lebanon)	247
Bunker R-III	055	Crystal City 47	110			Hillsboro R-III	204		

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Ladue (St. Louis Co.)	248	Milan C-2	317	Otterville R-VI	375	Sarcoxie R-II	436	Strasburg C-3	494
Lafayette Co. C-1		Miller R-II	318	Owensville R-II	376	Savannah R-III	437	Sturgeon R-V	495
(Higginsville)	249	Mirabile C-1	319	Ozark R-VI	377	School of the Osage R-II	439	Success R-VI	496
Lakeland R-III		Missouri City 56	320			Schuyler Co. R-I	440	Sullivan C-2	497
(Deepwater)	251	Moberly	321	Palmyra R-I	378	Scotland Co. R-I		Summersville R-II	498
Lamar R-I	252	Monett R-I	322	Paris R-II	379	(Memphis)	441	Sunrise R-IX	499
LaMonte R-IV	253	Monroe City R-I	323	Park Hill	380	Scott City R-I	573	Swedeborg R-III	500
LaPlata R-II	285	Montgomery Co. R-II		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Sweet Springs R-VII	501
Laquey R-V	254	(Montgomery City)	324	Pattonsburg R-II	382	Scott Co. Central			
Laredo R-VII	255	Montrose R-XIV	325	Pattonville R-III	383	(Sikeston)	443	Taneyville R-II	502
Latham R-V	256	Mound City R-II	327	Pemiscot Co. C-7		Sedalia 200	444	Tarkio R-I	503
Lathrop R-II	257	Mountain Grove R-III	328	(Deering)	385	Senath Hornesville C-8	445	Thayer R-II	504
Lawson R-XIV	258	Mountain View-Birch		Pemiscot Co. R-III		Seneca R-VII	446	Thornfield R-I	505
Lebanon R-III	260	Tree R-III	329	(RFD, Caruthersville)	386	Seymour R-II	447	Tina-Avalon R-II	506
Lee's Summit R-VII	261	Mt. Vernon R-V	330	Pemiscot Co. Special		Shawnee R-III	448	Tipton R-VI	507
Leesville R-IX	262			School Dist.	576	Shelby Co. C-1		Trenton R-IX	508
Leeton R-X	263	Naylor R-II	331	Perryville 32	387	(Shelbyville)	449	Tri-County R-VII	
Leopold R-III	264	Neelyville R-IV	332	Pettis Co. R-V		Shelby Co. R-IV		(Jamesport)	509
Lesterville R-IV	265	Nell Holcomb R-IV	333	(Hughesville)	389	(Shelbina)	450	Troy R-III	510
Lewis Co. C-1		Neosho R-V	334	Pettis Co. R-XII		Sheldon R-VIII	451	Tuscumbia R-III	511
(Ewing)	266	Nevada R-V	335	(RFD, Sedalia)	390	Shell Knob 78	452	Twin Rivers R-X	
Lexington R-V	267	New Bloomfield R-III	336	Pierce City R-VI	391	Sherwood Cass R-VIII		(Broseley)	512
Liberal R-II	268	New Franklin R-I	337	Pike R-III (Clarksville)	392	(Creighton)	453		
Liberty 53	269	New Haven (Franklin Co.)	338	Pilot Grove C-4	393	Sikeston R-VI	454	Union R-XI (Franklin Co.)	514
Licking R-VIII	271	New Madrid Co. R-I	340	Plainview R-VIII	394	Silex R-I	455	Union Star R-II	515
Lincoln R-II	272	New York R-IV	341	Plato R-V	395	Skyline R-II	456	University City	517
Lindbergh R-VIII	273	Newburg R-II	342	Platte Co. R-III		Slater	457		
Linn R-II	274	Newtown-Harris R-III	343	(Platte City)	396	Smithton R-VI	458	Valley Park	518
Linn Co. R-I (Purdin)	572	Niangua R-V	344	Plattsburg R-III	397	Smithville R-II	459	Valley R-VI (Caledonia)	519
Livingston Co. R-III		Nixa R-II	345	Pleasant Hill R-III	398	South Callaway R-II		Van Buren R-1	520
(Chula)	275	Nodaway-Holt R-VII		Pleasant Hope R-VI	399	(Mokane)	460	Van-Far R-I	521
Lockwood R-I	276	(Graham)	346	Pleasant View R-VI	400	South Harrison Co. R-II		Verona R-VII	522
Lone Jack C-6	278	Nonresident	347	Polo R-VII	401	(Bethany)	461	Versailles R-II	523
Lonedell R-XIV	279	Norborne R-VIII	348	Poplar Bluff R-I	402	South Holt Co. R-I (Oregon)	462	Vienna R-I	524
Louisiana R-II	280	Normandy	349	Portageville	574	South Iron R-I			
Luray 33	281	North Andrew Co. R-VI		Potosi R-III	403	(Annapolis)	463	Walker R-IV	526
Lutie R-VI	282	(Rosendale)	350	Prairie Home R-V	404	South Nodaway Co. R-IV		Walnut Grove R-V	527
		North Callaway R-I		Princeton R-V	405	(Barnard)	464	Warrensburg R-VI	528
Macks Creek R-V	283	(Kingdom City)	351	Purdy R-II	406	South Pemiscot R-V		Warrenton R-III	529
Macon Co. R-I		North St. Francois Co. R-I		Putnam Co R-1	516	(Steele)	465	Warsaw R-IX	530
(Macon)	284	(Bonne Terre)	352	Puxico R-VIII	407	Southern Boone Co. R-I	466	Washington	531
Macon Co. R-IV		North Daviess R-III	220			Southern Reynolds Co.		Waynesville R-VI	532
(New Cambria)	286	North Harrison R-III		Ralls Co. R-II (Center)	408	R-II	467	Weaubleau R-III	533
Madison C-3	287	(Eagleville)	353	Raymondville R-VII	410	Southland C-9 (Cardwell)	468	Webb City R-VII	534
Malden R-I	288	North Kansas City 74	354	Raymore-Peculiar R-II	411	Southwest Livingston Co.		Webster Groves	535
Malta Bend R-V	289	North Mercer Co. R-III		Raytown C-2	412	R-I	469	Wellington-Napoleon R-IX	536
Manes R-V	290	(Mercer)	355	Reeds Spring R-IV	413	Southwest R-V		Wellston	537
Mansfield R-IV	291	North Nodaway Co. R-VI		Renick R-V	414	(Barry Co.)	470	Wellsville-Middletown R-I	538
Maplewood-Richmond		(Hopkins)	356	Republic R-III	415	Sparta R-III	471	Wentzville R-IV	539
Heights	292	North Pemiscot Co. R-I		Revere C-3	416	Special School District of		West St. Francois Co. R-IV	
Marceline R-V	293	(Wardell)	357	Rich Hill R-III	417	St. Louis	577	(Leadwood)	570
Marion C. Early R-V		North Platte Co. R-I		Richards R-V	418	Spickard R-II	472	West Nodaway Co. R-I	
(Morrisville)	294	(Dearborn)	358	Richland R-I		Spokane R-VII	473	(Burlington Junction)	540
Marion Co. R-II	295	North Wood R-IV	359	(Stoddard Co.)	419	Spring Bluff R-XV	474	West Plains R-VII	541
Marionville R-IX	296	Northeast Nodaway Co. R-V		Richland R-IV		Springfield R-XII	475	West Platte R-II (Weston)	542
Mark Twain R-VIII	297	(Ravenwood)	360	(Pulaski Co.)	420	St. Charles R-VI	476	Westphalia R-III	544
Marquand-Zion R-VI	298	Northeast Randolph Co. R-IV		Richmond R-XVI	421	St. Charles Co. R-V		Westran R-I	545
Marshall	299	(Cairo)	361	Richwoods R-VII	422	(Orchard Farm)	477	Westview C-6	546
Marshfield R-I	300	Northwest R-I		Ridgeway R-V	423	St. Clair R-XIII	478	Wheatland R-II	547
Maryville R-II	302	(House Springs)	362	Ripley Co. R-IV		St. Elizabeth R-IV	479	Wheaton R-III	548
Maysville R-I	303	Northwestern R-I		(RFD, Doniphan)	424	St. James R-I	481	Willard R-II	550
McDonald Co. R-I		(Mendon)	363	Risco R-II	425	St. Joseph	482	Willow Springs R-IV	551
(Anderson)	304	Norwood R-I	364	Ritenour	426	St. Louis Career Education	578	Windsor C-1	
Meadow Heights R-II	305	Novinger R-I	365	Riverview Gardens	427	St. Louis City	483	(Jefferson Co.)	552
Meadville R-IV	306			Rock Port R-II	428	Stanberry R-II	484	Windsor R-I (Henry Co.)	553
Mehlville R-IX	307	Oak Grove R-VI	366	Rockwood R-VI	429	Ste. Genevieve R-II	485	Winfield R-IV	554
Meramec Valley R-III	308	Oak Hill R-I	367	Rolla 31	430	Steelville R-III	486	Winona R-III	555
Mexico 59	310	Oak Ridge R-VI	368	Roscoe C-I	431	Stet R-XV	487	Winston R-VI	556
Miami R-I (Bates Co.)	311	Odessa R-VII	369	Russellville R-I	432	Stewartville C-2	488	Woodland R-IV	557
Miami R-I (Saline Co.)	312	Oran R-III	370			Stockton R-I	489	Worth Co. R-III	558
Mid-Buchanan Co. R-V		Orearville R-IV	371	Salem R-80	434	Stoutland R-II	490	Wright City R-II	559
(Faucett)	313	Orrick R-XI	372	Salisbury R-IV	435	Stover R-I	491	Wyaconda C-1	560
Middle Grove C-1	314	Osborn R-O	373	Santa Fe R-X		Strafford R-VI	492		
Midway R-I	316	Osceola	374	(Alma)	250	Strain-Japan R-XVI	575	Zalma R-V	561